Previous references.

1905.

(Local B's)

File No. 281—04

Serial Nos. 1—4

Later references.

L/S 492-05-B. and 281/02
174-08
28-11(1×2)

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1—4

Part B. for June 1905

SUBJECT.

deputation of an auditor for auditing the accounts of the Sanitary Bd at the Kolar Gold Fields

FILE No. 281 of 1904-05.

Deputation of an auditor for auditing the accounts of the Sanitary Board at the Kolar Gold Fields.

1	From the President of the Sanitary Board of the Kolar Gold Fields, No. 491, dated the 1st February 1905. Requests that the Comptroller may be asked to send an independent accountant to audit the accounts of the Sanitary Board, Kolar Gold Fields, as the same has not been done since the inauguration of the Sanitary Board in November 1899.
2	To the President of the Sanitary Board of the Kolar Gold Fields, No. 8527, dated 18th March 1905. Enquires whether the Board agree to meet the salary and deputation allowance of an auditor.
3	From the President of the Sanitary Board, No. 674, dated 1st May 1905. States that the Board are willing to meet the salary and deputation allowance of an accountant that may be deputed from the Comptroller's office. (Enclosure one.)
4	To the Comptroller in Mysore and to the President of the Sanitary Board of the Kolar Gold Fields, No. 11241-2, dated 8th June 1905. Directs that a trained accountant from the Comptroller's office be deputed for the purpose if one can be spared, his pay and deputation allowances being charged to the Sanitary Board and temporary acting arrangements being made in the Comptroller's office to carry on the absentee's work; and requests the Comptroller to make arrangements to complete the audit as early as possible by intimating the Sanitary Board the name, rank, salary, etc. of the officer and the probable date of deputation, in view to the necessary records and vouchers being kept ready for him and submit a report for the information and orders of Government.

G. R. S. 5

GENERAL AND REVENUE SECRETARIAT.

(Local Boards

NOTES.

File No. 2810/04

FILE HEADING.

Deputation of an auditor for auditing the accounts of the Sanitary Board at the Kolar Gold Fields

From The President of the Sanitary Board, Kolar Gold Fields

No. 491 Dated 1.2.05 Received 15 / 16.2.05

Diary No. 5481 | Enclos. | Spare Copies. | Serial No. 1

BRIEF ABSTRACT OF LETTER.

Requests that the Comptroller may be asked to send an independant accountant to audit the accounts of the Sanitary Board as they have not been audited since the inauguration of the Sanitary Board in November 1899.

NOTES AND ORDERS.

2. Submitted for orders as to whether the Comptroller may be requested unofficially to favor Govt with his opinion in the matter.

N Song 23/2/05

24/2

S B 27/2/05

NOTES – First sheet.

MGCPB—25,000—18-8-04

Serial No.

COMPTROLLER'S OFFICE
FEB. 28. 1905
MYSORE

Gen'l Off. Reg. No 86 of 28/2/05

3 Forwarded to the Controller for favor of opinion 27.2.'05

No 10693-3-05 Leg & Genl

4 This is rather a peculiar case and I beg Government may decide the principle on which we should proceed.

5 In British India the Outside audit department has defined duties and the establishment is so fixed as to cope with the defined work. The work is of two kinds: First - the audit of large cash transactions in Govt departments which can not conveniently be transferred to the treasury or audit office. To this class belongs the audit of Printing and Stationery offices, the Administrator General's office, the Govt assignee's &c &c for th. In the case of offices like that of the Administrator General or the official assignee who deal with private properties a fee is charged for the audit for recovery from the Estates concerned.

6 The second kind of outside audit work is the work of audit of Municipalities & Port Trusts which are

IV recd 7/3/05

7/3

intd 7/3/05

MGCPB—20,000—1-11-04.

Serial No.

financially independent of Government and which also pay Govt fees for the work done.

7 Here in Mysore, the audit of the accounts of regular Municipalities is ~~done by the~~ inspected by this office without any charge for the work, and the only work for the outside auditor corresponding to the British Indian outside audit is the audit of the Pers accounts. But in actual practice, men from this office are wanted even to see whether an ordinary Government office has correctly kept its contingent registers and sometimes they are entrusted with the work of heavy inspection. In exceptional cases, when in British India a heavy deptt or any other Govt office wants the help of a trained accountant from the Accts office - the practice is to place the officer selected for the work on deputation, to charge the pay & deputn allowance to the office in which the officer's services are utilised & to make temporary acting arrangements in the Account office to

MGCPB—20,000—1-11-04.

File No 281/f-04.

carry on absentees' work. This system does not throw any undue burden on the account office and there is no interruption in the current work of such office.

8 I suggest that Govt ~~will~~ may kindly consider a system like that for adoption in Mysore and that its decision may be recorded in a formal resolution.

9 I am sorry to say that the condition of office is so bad at present that it is impossible for me to spare any good man from my establishment even on temporary deputation. But I shall shortly submit to Govt a Scheme of reorganisation under which the numerical strength & the efficiency of the office will be increased without any material increase to the cost.

Yours
S. D. 08

Serial No.

10 The Opinion recorded by the Comptroller is submitted. In the present case, the President of the Sanitary Board may perhaps be asked to state whether the Board agree to pay the salary & the deputation allowance of an Accountant or Examiner whom the Comptroller may depute for the purpose of auditing the Board's accounts.

R.S.G 9.3.05 10/3

HB 10/3/05

For draft

11-3-1905

11 Draft submitted

Rmj 13/3/05 HB 13/3

12 Passed

14.3.1905

2 13 To the President of the Sanitary Board of the Kolar Gold Fields No 85-27 dt 18.3.05. Requests him to report whether the Board agree to pay the salary and deputation allowance of an auditor

3 14 From do — No 674 dt 1.5.05. States that the Board have agreed to meet the pay & deputation allowance of an accountant from the Comptroller's office.

Serial No.

15. Submitted for orders as to whether a general order as suggested by the Comptroller may be issued & whether in this case the Comptroller may be requested to depute an accountant for the auditing of accounts of the Sanitary Board.

Rsrg. 6/5/05 For a draft

C 13.5.1905

16 Draft submitted to the Dewan Saheb thro' the Accountant General

C 15.5.1905

Rsrg 15/5/05 7/15

68/5/05

17 The Board is willing to pay for the services of an Auditor and agree to the draft which deals with individual cases.

18 Mr. Basu suggests the issue of a general order on the lines of his note. For Dewan's order.

C 27.5.1905

26/5/05

19. Draft approved & submitted to Dewan & Accountant General & issued accordingly.

I.O.S. 6/5/05

2635/25-5-05

6842/29.V.05

Serial No.

know that establishments in his office etc. The Secretariat are borne by Govt entirely - Now this is not the case elsewhere probably - It is with regret this practice of dispose that the question of contribution for other work should be agitated - The policy no doubt is to make the local bodies self supporting - and the auditing must be paid for by them. But applications for such loans are so few and so far between that I am not convinced of the necessity for a general rule being laid down - but of course may instances - I shall glad to get a draft rule or order from the Comptroller - I hope I have understood 30.V.05 Mr. Comptroller correctly

26854/ Spare the draft & then bring this home 4/6/1905

P. 7.8

MGCPB—50,000—17-2-05

General and Revenue Secretariat. | File. No. 281 of 1904

Serial No. 4

21 To the Comptroller in Mysore. No. 11241-2 d 8.6.05. Directs the deputation of a trained accountant if one can be spared, his pay & allowances being charged to the Sanitary Board and that temporary acting arrangements be made in the Comptroller's office to carry on the absentees work & requests the Compr to communicate to the Sanitary Board the name rank salary &c of the accountant whom he proposes to depute for the work &c in view to necessary records & vouchers being kept ready for him & that the audit may be completed as early as possible and a copy of the report submitted for the information & orders of Govt.

Forwarded to the Comptroller for favour of reply to the above minute of the Dewan Saheb 17.6.1905

Secretary

Secy

X' been sent to the Compr with the above endorsement of the Secretary. Submitted to the Secy 15.6.05

The General question raised by the Compr. is treated independently and given a separate file no - The relevant portions of the above note & orders have been reproduced on a separate formal note which has X

NOTE—Contn. sheet.

MGCPB—50,000—17-2-05.

First Councillor & Secretary has seen on 21/6/05 [illegible] the case.

1905 (1)

From

K. P. Puttanna Chetty Esq^r.
President, Sam: Board
K. G. K.

To

B. K. Venkatavaradaya Iyengar Esq^r.
Secy: to the Govt. of His Highness
the Maharaja of Mysore

Dated 10th Genl & Rev: Depts

Despatched 16th Telegram 05.

Received

General No. 491
No.

Enclosure No.

Requesting to ask the
Comptroller to send an
accountant to audit Sam:
Board accounts: —

Board, Kolar Gold Fields

Dated 1st February 1905

From (File No. 281 of 1904, Sl. No 1)

K. C. Puttanna Chetty Esquire
President, Sanitary Board
Kolar Gold Fields

To.

B. K. Venkatavaradachyengar Esqr.
Secretary to the Government of His
Highness the Maharaja of Mysore
General & Revenue Departments

Sir,

I have the honor to request that the Comptroller may be asked to send an independent accountant to audit the accounts of the Sanitary Board, Kolar Gold Fields, as the same has not been done, since the inauguration of the Sanitary Board in November 1899.

I have the honor to be
Sir,
Your Most obedient Servant

President
Sanitary Board
Kolar Gold Fields.

G.R.S. 26

File No 281 A-05

Serial No 2

Diary No. of letter replied to 5781.

No. 8577

L3 (281-A) – 9/8/05

General and Rev. Secretariat

( )

, *the* 190 ..

To

The President of the
Sanitary Board of the Kolar
Gold Fields

Date of issue 18/8/05

Signed by for H. Ramaiya

His letter no: 491 dated the 1st February 1905

requesting the Government to ask the Comptroller to send an accountant to audit the accounts of the Sanitary Board

With reference to the above has the honor to enquire whether the board agree to pay the Salary and the deputation allowance &c of ~~an~~ the accountant

over.

SUBJECT.

Enquires whether the Sanitary Board would bear the cost of deputation of an auditor

deputed for the purpose of auditing the boards accounts.

By order

14.3.1905

Secretary

13/3/05.

13/3/05

List of enclosures,

Copied by 16/3

Examined by 16/3

MGCPB—20,000-19-12—04.

IV proc 3/5/ 1904-05

From K. P. Puttanna chetty Esq:-
President, Sanitary Board
Kolar Gold Fields

To
B. K. Venkataravada Iyengar Esq:
Secy: to the Govt. of H. H.
the Maharaja of Mysore
Dated Genl & Rev. Dept.
Despatched 2nd May 05
Received
General No. 674
No.

Enclosure No. One

Informing that the Sanitary Board are willing to pay the Salary and deputation allowance of the account-ant whom the Comptroller may depute:—

Dated 23rd April 1905.

(File No. 28104 SL 03)

From,
K. C. Puttaswamachetty Esq.
President Sanitary Board
Kolar Gold Fields

To, B. K. Venkatasubbaiengar Esq.
Secretary to the Government of Mysore,
General and Revenue Departments

Sir,

With reference to your docket No. 8527/27281-04-2 dated 18th March 1905 enquiring whether the Sanitary Board agree to pay the salary and the deputation allowance &c of the accountant whom the Comptroller may depute for the purpose of auditing the Board's accounts, I have the honor to state that the Board are willing to pay the salary, allowance &c of the accountant who may be deputed by the Comptroller for the purpose.

2. Copy of the Board's resolution No. 10 passed at their meeting held on the 13th instant is herewith sent.

I have the honor to be
Sir,
Your most obedient servant

K. C. Puttaswamachetty
President Sanitary
Board Kolar Gold Fields

(No 674 d 12 5 10 4 the No 2 Typ.

Resolution No 10 of the Sanitary Board. Kolar Gold Fields, at a meeting held on the 13 April 1905

x x x

10. Resolved that the Board will agree to pay the salary and deputation allowance of an accountant whom the Comptroller may depute for the purpose of auditing the Sanitary Board accounts.

x x x

Copy

W H Hammyhett

President

Sanitary Board Kolar Gold Fields

(4)

Read:-

Correspondence ending with letter No.674 dated the 2nd May 1905 from the President of the Sanitary Board of the Kolar Gold Fields regarding the audit of the Sanitary Board accounts.

Order thereon No 11211-2 dated 8/6/05
263(281-011)-4

As the President reports that the Sanitary Board is willing to bear the cost of deputation of an auditor for auditing its accounts, the Govt direct that a trained accountant from the Comptroller's office can be spared, be deputed for the purpose, his pay and deputation allowances being charged to the Sanitary Board and that temporary acting arrangements be made in the Comptroller's office

office to carry on the absentee's work.

The Comptroller is requested to be so good as to communicate to the Sanitary Board the name, rank, salary &c of the accountant, whom the ~~Comptrol~~ proposes to ~~dep~~ depute for the work and the pro-bable date of his deputation with a copy of the special instructions which may be given to the auditor both as regards the nature of the audit and the time within which the same has to be completed in view to the necessary records and vouchers being kept ready for him. The audit should be completed as early as possible and a copy of the report ~~on the result of the audit should be~~ submitted ~~to~~ for the information of Government.

19.5.1905

Secretary.

To 18/5/05 17/5/05

The Comptroller in Mysore.

" President of the Sany Board.

30.V.05

1.6.1905.

5/6

5/6/05